Department of Finance

# STATE OF CALIFORNIA MANUAL OF STATE FUNDS

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From:

#### **Legal Title**

Southern California Veterans Cemetery Master Development Fund

## **Legal Citation/Authority**

Chapter 646, Statutes of 2014 (AB 1453)

Military and Veterans Code section 1412 (b)

## **Fund Classification**

**GAAP Basis** 

Governmental/Capital Projects Funds

# **Fund Classification**

**Legal Basis** 

Governmental/Other Governmental Cost Funds

## **Purpose**

To design, develop, construct, and equip a state-owned and state-operated Southern California Veterans Cemetery in accordance with Military and Veterans Code section 1410 through 1418.

# **Administering Agency/Organization Code**

Department of Veterans Affairs/Org 8955

# **Major Revenue Source**

Moneys appropriated by the Legislature.

## **Disposition of Fund (upon abolishment)**

Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.

# **Appropriation Authority**

Expenditures are subject to appropriation by the Legislature in the annual Budget Act.

#### **State Appropriations Limit**

**Always Excluded** – Revenues in this fund are not proceeds of taxes and even after transfer will never become proceeds of taxes because the major revenue source is a transfer from the General Fund that has already been counted and should not be double counted.

## **Comments/Historical Information**

New June 2017 **FUND 3313**